IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.8773 of 2007

Between:

M/s.Henkel Spic India Limited,
A/98, Opp: St.Johns Regional Seminary,
Godown Building, Ramanthapur,
Ranga Reddy District, rep. by its
Power of Attorney Mr.V.Ramakrishnan.

..... PETITIONER

AND

The Commercial Tax Officer,
Begumpet Circle, Hyderabad.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

Writ Petition No.8773 of 2007

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Heard the learned Counsel for the parties. With their consent, the Writ Petition is disposed of at the stage of admission. Counter has been filed.

The petitioner has a very small grievance that he filed

objections to the show cause notice on 30-03-2007 before the respondent and sought an opportunity of personal hearing. But, the respondent did not give any opportunity of personal hearing and passed the final assessment order on 30th March, 2007 itself.

The learned Government Pleader for Commercial Taxes submits that the final assessment order was passed on 30th March, 2007 and no opportunity of personal hearing was given to the petitioner after receipt of his objections on 30-3-2007 as the said order had to be passed before 31-03-2007.

Be it as it may, in our view, the petitioner has got prejudiced as he did not get a chance of personal hearing. Therefore, on this count alone, we allow the Writ Petition, set aside the impugned order of assessment and direct the respondent to pass fresh order of assessment after giving an opportunity of personal hearing to the petitioner. The petitioner shall appear before the respondent on 18th June, 2007 positively and shall not wait for any further summons from the respondent. The respondent may, thereafter, pass appropriate orders in accordance with law. No costs.

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(Bilal Nazki, J)

7th June, 2007

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(S.Ananda

Reddy, J)

Note:
Furnish CC in two days.

B/o
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